
By: **Delegates Cardin, Bronrott, Gordon, Healey, Hixson, Hubbard, Kaiser,
Petzold, and Rosenberg**

Introduced and read first time: February 9, 2004

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 26, 2004

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Credit - High Performance Buildings**

3 FOR the purpose of authorizing the governing body of a county or municipal
4 corporation to grant, by law, a property tax credit against the county or
5 municipal corporation property tax imposed on certain high performance
6 buildings; authorizing the county or municipal corporation to provide, by law, for
7 the amount, duration, and application of the property tax credit and any other
8 provision necessary to carry out this Act; providing for the application of this
9 Act; and generally relating to a property tax credit for a high performance
10 building.

11 BY adding to
12 Article - Tax - Property
13 Section 9-242
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2003 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 9-242.

20 (A) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IN THIS SECTION,
21 "HIGH PERFORMANCE BUILDING" MEANS A BUILDING THAT ACHIEVES AT LEAST:

1 (+) (I) A SILVER RATING ACCORDING TO THE U.S. GREEN BUILDING
2 COUNCIL'S LEED (LEADERSHIP IN ENERGY AND ENVIRONMENTAL DESIGN) GREEN
3 BUILDING RATING SYSTEM AS ADOPTED BY THE MARYLAND GREEN BUILDING
4 COUNCIL; OR

5 (±) (II) A COMPARABLE RATING ACCORDING TO ANY OTHER
6 APPROPRIATE RATING SYSTEM.

7 (2) FOR PURPOSES OF PARAGRAPH (1) OF THIS SUBSECTION, UNDER
8 LEED CREDIT MR7 OR A SIMILAR CRITERION IN A COMPARABLE RATING SYSTEM,
9 CREDIT MAY BE AWARDED FOR THE USE OF WOOD-BASED MATERIALS DERIVED
10 FROM ALL CREDIBLE SOURCES, INCLUDING THE SUSTAINABLE FOREST INITIATIVE
11 PROGRAM, THE CANADIAN STANDARDS ASSOCIATION, THE AMERICAN TREE FARM
12 SYSTEM, AND OTHER CREDIBLE CERTIFIED SOURCES PROGRAMS.

13 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
14 BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX
15 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
16 IMPOSED ON A HIGH PERFORMANCE BUILDING.

17 (C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

18 (1) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

19 (2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION;

20 (3) THE CRITERIA AND QUALIFICATIONS NECESSARY TO RECEIVE THE
21 CREDIT; AND

22 (4) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 June 1, 2004, and shall be applicable to all taxable years beginning after June 30,
25 2004.